



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

2020 N STREET, SACRAMENTO, CALIFORNIA 95814
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-6479

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 82/142

December 28, 1982

TO COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULE 1025, VALUE OF TIMBERLAND

The State Board of Equalization, on December 8, 1982, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted a schedule reestablishing the value of each grade of timberland for March 1, 1983, March 1, 1984, and March 1, 1985. This schedule is incorporated in Property Taxes Rule 1025, Value of Timberland. A copy of Rule 1025, as adopted and to be submitted to the Office of Administrative Law for review and filing, is attached.

This certification is submitted to you in accordance with the provisions of said Section 434.5. If you have any questions regarding Rule 1025, please direct them to Mr. Paul Crebbin, (916) 445-6964.

Sincerely,

Janice Masterton
Assistant to Executive Secretary

JM:fr

Attachment

BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT

PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 11. Timber Yield Tax
Article 1. Valuation of Timberland and Timber

Rule 1025. VALUE OF TIMBERLAND

Reference: Sections 434, 434.5, Revenue and Taxation Code

On March 1, 1983, and March 1 of each year thereafter, up to and including March 1, 1985, timberland shall be valued per acre according to the following schedule:

REDWOOD REGION		PINE-MIXED CONIFER REGION	
Site I	\$103 <u>\$180</u>	Site I	\$70 <u>\$98</u>
Site II	\$80 <u>\$150</u>	Site II	\$49 <u>\$69</u>
Site III	\$60 <u>\$130</u>	Site III	\$38 <u>\$56</u>
Site IV	\$45 <u>\$114</u>	Site IV	\$22 <u>\$39</u>
Site V (and inoperable)	\$39 <u>\$35</u>	Site V (and inoperable)	\$20 <u>\$23</u>

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

History: Adopted December 11, 1979, effective February 17, 1980.
Amended March 31, 1982, effective April 5, 1982.